



ANNUAL REPORT - RAILROAD PROPERTY

State Form 31289 (R6 / 12-04) / U.D. Form 32

Department of Local Government Finance

FOR DEPARTMENT OF LOCAL
GOVERNMENT FINANCE (DLGF) USE
ONLY

DLGF FILE NUMBER

TOTAL ASSESSMENT

DLGF DISTRIBUTABLE

PRIVACY NOTICE: The records in this series are CONFIDENTIAL according to IC 6-1.1-35-9.

INSTRUCTIONS:

1. This Annual Report should be prepared in duplicate.
2. Send one (1) copy to:
Department of Local Government Finance
Utility Specialist
100 North Senate Ave., Room N1058
Indianapolis, IN 46204

Telephone: (317) 232-3756

Additional forms and information may be found
on our website: www.in.gov/dlgf/.
3. One (1) copy is to be kept in the files of the taxpayer as a part of its permanent records.

NOTICE: All persons, companies, corporations, or associations owning or operating a steam or electric railroad, a suburban or interurban railroad, a switching or terminal railroad, a railroad station, or a railroad bridge in Indiana are required to file annual reports under IC 6-1.1-8-19. Failure to file the required reports by the due date will result in substantial penalties.

Name of railroad company (respondent)	Tax year
Street address	
City, state, ZIP code	
Name of officer to whom notice of assessment and correspondence should be sent	Telephone number ()
Mailing address of officer, (if different from above) (number and street)	E-mail address
City, state, ZIP code	Fax number ()

QUESTIONS:

Fiscal year end	Federal Income Tax year end	If Federal Return is filed as part of a consolidated group, name filed under
Location of accounting records		Is the amount of Federal depreciation claimed in this return actual or estimated?
Form of business <input type="checkbox"/> Partnership or Joint Venture <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Corporation <input type="checkbox"/> Other (describe) _____ FEIN: _____		
Did you own, hold, possess or control any leased or rented depreciable property on March 1? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If yes, please complete the proper section of Schedule A-1 of this report.		

Under penalties of perjury, I hereby certify that this report (including accompanying schedules and statements), to the best of my knowledge and belief, is true, correct and complete; reports all taxable property owned, held, possessed or controlled by the named taxpayer on the assessment date of this report, as required by law; and is prepared in accordance with IC 6-1.1-8 and regulations promulgated with respect thereto.

Signature of authorized person	Printed name of authorized person	Title	Date signed (month, day, year)
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SUPPLEMENTAL INFORMATION

Please complete the sections that apply to the taxpayer

RAILROAD CORPORATIONS COVERED BY THIS RETURN

List below the names of all owned, leased, or otherwise controlled carrier corporations, the operations of which are covered by the financial statements, income and expense accounts included in this return.

NAME OF CORPORATION	FEIN	RELATIONSHIP TO TAXPAYER

MILES OF ROAD OPERATED

TYPE OF TRACK	INDIANA	ALL OTHERS	TOTAL
First Main			
Second Main			
Side Track			
Trackage Rights			
TOTAL TRackage			

The total trackage in Indiana shown on this schedule must equal the total trackage shown on Schedule E.

EQUIPMENT OPERATED

List the number of units for each type of equipment, owned or leased, and included in this return as of December 31.

TYPE OF EQUIPMENT	OWNED	LEASED FROM OTHERS	TOTAL
Freight Cars			
Passenger Cars			
Locomotives			
Work Equipment			
Miscellaneous Equipment			
Highway Revenue Equipment			

SUPPLEMENTAL INFORMATION - CONTINUED

Please complete the following sections.

OPERATING STATISTICS				
If you do not maintain records for any of the items listed below, please indicate with "N/A".				
	WITHIN INDIANA	OUTSIDE INDIANA	TOTAL	INDIANA PERCENTAGE
Investment (<i>Book</i>)				
All Track Miles				
Originating and Terminating Tonnage				
Ton Miles				
Locomotive Miles				
Freight Car Miles				
Aggregate Car and Locomotive Miles				
Revenues				

RAILROAD PERFORMANCE DATA	
If you do not maintain records for any of the items listed below, please indicate with "N/A".	
Investment in Property (<i>Total-Book</i>)	
Accumulated Depreciation and Amortization (<i>Book</i>)	
Net Investment	
Railway Operating Revenues	
Net Railway Operating Income	
Transportation Expenses	
Railway Operating Expenses	
Federal Income Taxes	
Deferred Income Taxes	
Average Miles of Road Operated	
Train Miles	
Gross Ton Miles (000)	
Train Hours - Road Service	
Ton Miles Revenue Freight (000)	
Tons Revenue Freight (000)	

ADDITIONAL INFORMATION AND / OR REMARKS

SCHEDULE A - SUMMARY OF SELECTED INFORMATION

Please complete the following sections.

SECTION 1 - OPERATING PROPERTIES			
1.	Federal cost of operating property		
2.	Cost of leased property (from schedule A-1)		
3.	Total cost of property		
4.	Federal accumulated depreciation of operating property		
5.	Federal accumulated depreciation of leased property		
6.	Total federal accumulated depreciation		
7.	Net federal value of property (line 3 less line 6)		

SECTION 2 - MISCELLANEOUS PROPERTIES				
		INDIANA	ALL OTHERS	TOTAL
8.	Land @ cost			
9.	Construction-in-progress @ cost			
10.	Materials and supplies @ cost			
11.	Account 737 @ cost			

For Class I railroads, Land would be Account 2 and CIP would be Account 90.

SECTION 3 - CURRENT YEAR ADDITIONS				
		COST	ACCUMULATED DEPRECIATION	NET VALUE
12.	Road - excluding structures			
13.	Equipment			
14.	Other misc. personal property			
15.	Total			

Please use federal cost and depreciation.

If federal numbers are unavailable or unable to be estimated, please use book numbers and indicate by checking box. ☐

SCHEDULE A-1 - PROPERTY LEASED FROM OTHERS

INSTRUCTIONS:

1. Report all property which is held, possessed, or controlled but not owned.
2. If the property is to be assessed to the lessee (respondent), complete Section 1.
3. If the property is to be assessed to the owner, complete Section 2.
4. Attach additional schedules if necessary.

SECTION 1 - ASSESS TO LESSEE (RESPONDENT)					
OWNER OF PROPERTY	DESCRIPTION OF PROPERTY (RIGHT-OF-WAY, FREIGHT CARS, ETC.)	MILES OF R/O/W OR NUMBER OF UNITS	BEGINNING / ENDING DATE OF LEASE	COST	ACCUMULATED DEPRECIATION
TOTALS - CARRY THE TOTALS TO LINES 2 AND 5 OF SCHEDULE A					

NOTE: Report detail of leased right-of-way on Schedule E.

[illegible]

SCHEDULE A-2 - PROPERTY LEASED TO OTHERS

INSTRUCTIONS:

1. Report all property which taxpayer is leasing to another railroad company.
2. If the property is to be assessed to the owner (respondent), complete Section 1.
3. If the property is to be assessed to the lessee, complete Section 2.
4. Attach additional schedules if necessary.

SECTION 1 - ASSESS TO OWNER (RESPONDENT)					
LESSEE OF PROPERTY	DESCRIPTION OF PROPERTY (RIGHT-OF-WAY, FREIGHT CARS, ETC.)	MILES OF R/O/W OR NUMBER OF UNITS	BEGINNING / ENDING DATE OF LEASE	COST	ACCUMULATED DEPRECIATION
TOTALS					

NOTE: Report detail of leased right-of-way on Schedule E.

[illegible]

NOTE: Report detail of leased right-of-way on Schedule E.

SCHEDULE B - BALANCE SHEET

Please report book numbers as of December 31st.

ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents		
Temporary cash investments		
Accounts receivable		
Materials and supplies		
Deferred income taxes		
Other current assets		
TOTAL CURRENT ASSETS:		

PROPERTIES:		
Road		
Equipment		
Capital leases		
Other properties		
TOTAL PROPERTIES:		
Less accumulated depreciation and amortization		
NET PROPERTIES:		
Other assets		
TOTAL ASSETS:		

LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES:		
Accounts payable		
Accrued expenses		
Short-term debt		
Current maturities of long-term debt		
Other current liabilities		
TOTAL CURRENT LIABILITIES:		

Long-term debt		
Deferred income taxes		
Deferred credits		
Other liabilities		
TOTAL LIABILITIES:		

STOCKHOLDERS' EQUITY:		
Capital stock		
Paid-in capital		
Retained earnings		
Other capital		
TOTAL STOCKHOLDERS' EQUITY:		
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY:		

SCHEDULE B-1

Please complete using book numbers as of December 31st.

ROLLING STOCK AND EQUIPMENT	COST	ACCUMULATED DEPRECIATION
Freight Cars		
Passenger Cars		
Locomotives		
Work Equipment		
Miscellaneous Equipment		
Highway Revenue Equipment		
Computer systems		
All other equipment		
TOTAL ROLLING STOCK AND EQUIPMENT		

ROAD		
Engineering		
Other right-of-way expenditures		
Grading		
Tunnels and subways		
Bridges, trestles, and culverts		
Elevated structures		
Ties		
Rails		
Other track material		
Ballast		
Track laying and surfacing		
Fences, snow sheds, and signs		
Station and office buildings		
Roadway buildings		
Water stations		
Fuel stations		
Shops and enginehouses		
Grain elevators		
Storage warehouses		
Wharves and docks		
Coal and ore wharves		
TOFC/COFC terminals		
Communication systems		
Signals and interlockers		
Power plants		
Power-transmission systems		
Miscellaneous structures		
Roadway machines		
Roadway small tools		
Other expenditures		
Shop machinery		
Power-plant machinery		
All other road accounts		
TOTAL ROAD		
TOTAL ROAD AND ROLLING STOCK		

SCHEDULE B-2

Please complete using book numbers as of December 31st.

If federal information is not maintained by the accounts listed below, please check box. ☐

ROLLING STOCK AND EQUIPMENT	COST	ACCUMULATED DEPRECIATION
Freight Cars		
Passenger Cars		
Locomotives		
Work Equipment		
Miscellaneous Equipment		
Highway Revenue Equipment		
Computer systems		
All other equipment		
TOTAL ROLLING STOCK AND EQUIPMENT		

ROAD		
Engineering		
Other right-of-way expenditures		
Grading		
Tunnels and subways		
Bridges, trestles, and culverts		
Elevated structures		
Ties		
Rails		
Other track material		
Ballast		
Track laying and surfacing		
Fences, snow sheds, and signs		
Station and office buildings		
Roadway buildings		
Water stations		
Fuel stations		
Shops and enginehouses		
Grain elevators		
Storage warehouses		
Wharves and docks		
Coal and ore wharves		
TOFC/COFC terminals		
Communication systems		
Signals and interlockers		
Power plants		
Power-transmission systems		
Miscellaneous structures		
Roadway machines		
Roadway small tools		
Other expenditures		
Shop machinery		
Power-plant machinery		
All other road accounts		
TOTAL ROAD		
TOTAL ROAD AND ROLLING STOCK		

SCHEDULE C - INCOME STATEMENT FOR LAST FIVE YEARS

Please report book numbers as of December 31st.

OPERATING REVENUES:									
Transportation									
Other operating revenues									
TOTAL OPERATING REVENUES:									
OPERATING EXPENSES:									
Transportation									
Equipment									
Way and structures									
General and administrative									
Other operating expenses									
TOTAL OPERATING EXPENSES:									
NET REVENUES FROM RAILWAY OPERATIONS									
Income taxes on ordinary income (-)									
Provision for deferred taxes (-)									
Income from lease of road and equipment (-)									
Rent for leased road and equipment (+)									
NET RAILWAY OPERATING INCOME (LOSS)									

Please check if no change from prior year. ☐

Please indicate if track is: ☐

Leased from another railroad ☐

OR

Leased to another railroad ☐

1. Report the mileage for each type of track in each taxing district.
2. Complete a Schedule D for each county in which the taxpayer owns or operates track.
3. If the taxpayer has more than one branch or line in a county, complete a Schedule D for each of those branches or lines.
4. If the acreage is unavailable by taxing district, please report a county total.
5. Arrange counties in alphabetical order. Arrange taxing districts in numerical order.

COUNTY: _____

BRANCH / LINE: _____

TAXING DISTRICT NAME	DLGF #	FIRST MAIN	SECOND MAIN	SIDE TRACK	TRACKAGE RIGHTS	ACREAGE INVOLVED
TOTALS						

Please check if no change from prior year.

1. List the non-operating fixed property owned within the State, the location and value thereof in each county, township, city, town or taxing district where the property is located.

2. If the taxpayer has more than one branch or line in a county, complete a schedule E for each of those branches or lines.
3. Attach additional schedules if necessary.
4. Arrange counties in alphabetical order. Arrange taxing districts in numerical order.

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Please check if you had no change in improvements from prior year.

☐ Assessed Value ☐ True Tax Value

1. List all personal property (office furniture and fixtures, tools, office equipment, microwave towers and other miscellaneous personal property), material and supplies, and improvements located within the State and the location thereof in each county, township, city, town or taxing district where the property is located.

- ☐ Assessed Value ☐ True Tax Value

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